

AUDLEM AND DISTRICT COMMUNITY ACTION

England & Wales · Charity number 1144074

Details

Other names ADCA

Status Registered

Legal form Charitable company

Company number [07547410](#)

Registered 2011-09-29

Register [View on the Charity Commission register](#)

Contact

Address 3 Chapel Close
Audlem
Crewe
CW3 0BG

Phone 07799837030

Email gary.cliffe@adca.org.uk

Website adca.audlem.org

Activities

Objects: (A) TO PROMOTE SOCIAL INCLUSION FOR THE BENEFIT OF THE PUBLIC BY PREVENTING PEOPLE RESIDENT IN AUDLEM AND DISTRICT AND THE SURROUNDING AREAS FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY;(FOR THE PURPOSE OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY)(B) TO FURTHER OR BENEFIT THE RESIDENTS OF AUDLEM AND DISTRICT AND THE SURROUNDING AREAS, WITHOUT DISTINCTION OF AGE, SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS;(C) TO RELIEVE ELDERLY PEOPLE RESIDENT IN AUDLEM AND DISTRICT AND THE SURROUNDING AREAS WHO ARE IN NEED, BY PROVIDING SPECIALLY DESIGNED ITEMS, SERVICES OR FACILITIES CALCULATED TO RELIEVE THE NEEDS OF SUCH PERSONS;(D) THE RELIEF OF FINANCIAL HARDSHIP AMONG PEOPLE RESIDENT IN AUDLEM AND DISTRICT AND THE SURROUNDING AREAS BY PROVIDING SUCH PERSONS WITH GOODS OR SERVICES WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS;(E) SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Provides welfare support to vulnerable and socially isolated adults and older people and their carers which promotes social inclusion, community participation and independence. This includes a day club, coffee club, befriending services, voluntary driving and support to carers.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** LOCAL
- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£126,301	£139,086	-	-
2024-03-31	£90,775	£105,732	-	-
2023-03-31	£89,881	£98,337	-	-
2022-03-31	£70,186	£65,113	-	-
2021-03-31	£75,084	£62,413	-	-

Trustees

Name	Role	Appointed
Chris Knibbs		2014-06-10
FRANCES MARY CHRISTIE		2011-06-05
Gary Noel Cliffe		2023-02-24
JOHN TILLING		2011-06-05
Lucinda Susan Cliffe		2025-08-08
Susan Ann Hodgkins		2020-11-20

AUDLEM AND DISTRICT COMMUNITY ACTION

England & Wales - Charity number 1144074

Accounts

Audlem and District Community Action
A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

31st March 2025

Audlem and District Community Action

Annual Report & Accounts 2025

This 14th Annual Report of the Trustees includes the financial statements for the year ended 31st March 2025. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Audlem and District Community Action

Trustees Report for the year ended 31st March 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2025.

Reference and administrative information

Trustees (also Directors)

F M Christie

C Knibbs
K Fedouloff
G Clarke

S Hodgkins
G Cliffe

Secretary

K Fedouloff

Registered Charity Number

1144074

Company Registration Number

07547410
Registered in England & Wales

Registered Office

Burr Cleft Barn
9 Wilkesley Croft
Heywood Lane
Wilkesley
Whitchurch SY13 4DA

Accountants

Bradshaws Limited
Charter Court
2 Well House Barns
Chester Road, Bretton
Chester CH4 0DH

Business Address

Burr Cleft Barn
9 Wilkesley Croft
Heywood Lane
Wilkesley
Whitchurch SY13 4DA

Bankers:

The Co-Operative Bank
PO Box 250
Business Direct
Skelmersdale
England WN8 6WT

Audlem and District Community Action

Trustees Report for the year ended 31st March 2025 (cont'd)

Structure, Governance and Management

Governing Document

The governing document of the Charity which is a company limited by guarantee is the Memorandum and Articles of Association of the company which was incorporated 1st March 2011.

Statement of trustees' responsibilities

The trustees (who are also directors of Audlem and District Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Recruitment and Training of Trustees

The Charity's elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity's specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2025 (cont'd)

Organisational Management

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

Risk Management

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:

- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

Objectives and Activities

Charitable Objects

The charity's objects shall be:

- (a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;

(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)

Audlem and District Community Action

Trustees Report for the year ended 31st March 2025 (cont'd)

Charitable Objects (Continued)

- (b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;
- (c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;
- (d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;
- (e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Aims and intended impact

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to older people and their carers so as to promote people's social inclusion and independence within their own homes and local community.

Statement of Public Benefit

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

Audlem & District Community Action (ADCA)

Trustees' Annual Report

For the year ended 30 September 2025

1. Reference and Administrative Details

Charity name: Audlem & District Community Action (ADCA)

Charity number: 1144074

Company number: 07547410

Legal form: Company limited by guarantee and registered charity

Area of operation: Audlem and surrounding rural areas of South Cheshire

2. Structure, Governance and Management

ADCA is governed by a Board of Trustees who are also directors for the purposes of company law. Trustees meet bi-monthly and are responsible for strategy, safeguarding, financial oversight and compliance.

During the year, the charity experienced significant leadership change following the resignation of the long-standing Chair due to ill health and the departure of two senior staff members. Trustees responded by appointing a new Chair, recruiting additional Trustees and appointing a new General Manager. Governance and operational arrangements were strengthened, resulting in improved stability and resilience by year end

3. Objectives and Activities

Charitable Purpose

ADCA exists to reduce social isolation, improve wellbeing and support independent living for older and vulnerable people and their carers in rural South Cheshire.

Principal Activities

During 2024/25 ADCA delivered:

- Coffee clubs and lunch clubs across multiple rural venues
- A weekly Dementia & Carers' Group
- A carers' peer-support group
- One-to-one support and home visits

- Volunteer-led medical transport and prescription collection
- Gentle physical activity and social groups
- Partnership activity with Overwater Wheelyboat Services, Broad Lane Coffee Club and The Wingate Centre

Activities were delivered from Audlem Public Hall Annexe and other community venues across the locality

4. Achievements and Performance

2024/25 marked the final year of a three-year National Lottery Reaching Communities grant.

Across the programme, the partnership exceeded its original target of supporting 500 people, reaching hundreds of older people, carers and volunteers across rural South Cheshire.

During the year ADCA:

- Supported **231 registered members and carers**
- Delivered **193 average member attendances** across clubs
- Provided **47 medical transport trips**
- Maintained home-based support despite staffing challenges
- Engaged **41 volunteers**, contributing **7,269 volunteer hours**

Demand continued to increase, with service users presenting with higher levels of frailty, dementia and complex need. Dementia and carer support remained a core strength of delivery

5. Public Benefit

The Trustees confirm they have had due regard to Charity Commission guidance on public benefit.

ADCA's activities provide clear public benefit by reducing loneliness, supporting wellbeing, maintaining independence and preventing escalation to crisis for older people and carers living in isolated rural communities. Feedback and monitoring evidence high satisfaction and positive wellbeing outcomes

6. Financial Review

The year was financially challenging due to leadership transition, staffing pressures and rising costs. Trustees took steps to improve financial controls, introduce more robust budgeting and reduce ongoing costs.

The reserves policy aims to maintain 6–9 months of fixed costs. Reserves fell below this level during the year; however, efficiencies introduced and new funding secured provide confidence in future financial sustainability

7. Risk Management

Trustees maintain a risk register which is reviewed quarterly. Key risks during the year related to leadership capacity, volunteer recruitment and financial sustainability.

Mitigating actions were implemented, and no unresolved safeguarding or compliance issues were identified during the year

8. Plans for Future Periods

In 2025 ADCA was **awarded a new five-year National Lottery Reaching Communities grant**, providing long-term funding stability.

This funding supports delivery of ADCA's **2025–2030 Business Plan**, which focuses on:

- Consolidating and strengthening existing clubs and dementia support
- Increasing participation and multiple weekly attendances
- Developing volunteers and improving impact measurement
- Strengthening partnerships and diversifying income streams

Trustees are confident the charity is well-positioned to build on its achievements and deliver sustainable impact over the next five years

Audlem and District Community Action

Trustees Report for the year ended 31st March 2025 (cont'd)

Financial Review

Incoming resources

During the year the charity received income of £xxx (2024: £31,791). There was restricted income during the year of £xxx (2024: £58,598). A significant proportion of this income came from grants to help to support our work. During the year we were awarded a continuing National Lottery Reaching Communities Grant of £xxx. This is to be shared with other local Charities. During the year we also received a grant totalling £xxx from the Cooperative Group. The Medical Transport Service showed income of £xxx (2024: £920).

The various other forms of income in the year were donations £xxx (2024: £8,468) and other fundraising £1,746 (2024: £1,746). Income from the Day and Coffee clubs totalled £xxx (2024: £16,751)

Resources expended

The expenditure in the year totaled £xxx (2024: £105,732) of which the majority, £xxx (2024: £54,040) was spent on salaries. The charity had six employees during the year. There was restricted expenditure in the year of £xxx (2024: £50,249) of which related to the shared National Lottery Reaching Communities Grant, Nantwich Thursday Club and the Comfort Fund.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. These would serve as a contingency against future funding reductions and increases in the demand for the Charity's services.

The Charity's Management Committee agreed to set its target reserve level at £36,000. The free reserves at the 31st March 2025 of £xxx (2024: £25,189) were £10,811 below the agreed level.

Investment Policy

The Investment policy adopted by the Trustees is to maintain a high standard of the assets of the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants and Registered Auditors of Chester as the Independent Examiners.

Bankers

The bankers to the Trustees remain as The Co-operative Bank

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Declaration

I declare, in my capacity as charity trustee, that: -

- The trustees approved the report above on xxx
- have authorised me to sign it on their behalf

Gary Cliffe
Chairman

Audlem and District Community Action

Statement of Financial Activities

(including income expenditure account)
for the year ended 31st March 2025

		2025			2024		
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income:							
Incoming resources:							
Charitable Activities	3	52,531	73,086	125,617	31,791	58,598	90,389
Investments	4	684	-	684	386	-	386
Total		<u>53,215</u>	<u>73,086</u>	<u>126,301</u>	<u>32,177</u>	<u>58,598</u>	<u>90,775</u>
Expenditure on:							
Charitable activities	5	56,107	82,979	139,086	55,483	50,249	105,732
Total		<u>56,107</u>	<u>82,979</u>	<u>139,086</u>	<u>55,483</u>	<u>50,249</u>	<u>105,732</u>
Net income / (expenditure)		<u>(2,892)</u>	<u>(9,893)</u>	<u>(12,785)</u>	<u>(23,306)</u>	<u>8,349</u>	<u>(14,957)</u>
Reconciliation of funds							
Total funds brought forward		7,779	26,683	34,462	31,085	18,334	49,419
Total funds carried forward		<u>4,887</u>	<u>16,790</u>	<u>21,677</u>	<u>7,779</u>	<u>26,683</u>	<u>34,462</u>

Audlem and District Community Action

Balance Sheet

As at 31st March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	90	447
Current assets			
Debtors	10	414	412
Cash at bank and in hand	11	28,660	35,009
		<u>29,074</u>	<u>35,421</u>
Creditors falling due within one year	12	7,487	1,406
		<u>7,487</u>	<u>1,406</u>
Net current assets		21,587	34,015
Net assets		<u>21,677</u>	<u>34,462</u>
The funds of the Charity			
Unrestricted income funds	13	4,887	7,779
Restricted funds	14	16,790	26,683
Total Charity funds		<u>21,677</u>	<u>34,462</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

Audlem and District Community Action

Balance sheet (cont'd)

for the year ended 31st March 2025

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an independent examination be conducted for the year ended 31st March 2025 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on xxx and signed on its behalf by

G Cliffe
Trustee

Company Registration Number: 07547410

Audlem and District Community Action

Notes to the Financial Statements

for the year ended 31st March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and whether the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.2. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Grant fund – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects

Restricted Funds – these are funds held on behalf of and for the benefit of the members of the Charity.

1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2025

1.6 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

	2025			2024		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
3 Income from Charitable activities						
Grants received	12,200	-	12,200	1,631	-	1,631
National Lottery Reaching Communities	-	60,322	60,322	1,905	57,675	59,580
Day Clubs	21,466	-	21,466	14,865	-	14,865
Coffee Club	2,430	-	2,430	1,886	-	1,886
Befriending	500	-	500	370	-	370
Medical Transport Service	901	-	901	920	-	920
Comfort Fund	-	764	764	-	923	923
Donations	9,457	-	9,457	8,468	-	8,468
Other Fundraising	5,577	-	5,577	1,746	-	1,746
Other Income	-	-	-	-	-	-
	<u>52,531</u>	<u>73,086</u>	<u>125,617</u>	<u>31,791</u>	<u>58,598</u>	<u>90,389</u>
4 Investment income						
Bank interest	<u>684</u>	<u>-</u>	<u>684</u>	<u>386</u>	<u>-</u>	<u>386</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2025

2025				2024		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
5 Cost of charitable activities						
Salaries	26,002	47,295	73,297	34,761	19,289	54,050
National Lottery Reaching Communities: Shared	-	15,355	15,355	-	15,240	15,240
Cheshire East Expenses	-	7,758	7,758	-	5,100	5,100
Employers Pension contribution	1,925	-	1,925	1,171	-	1,171
Food costs	10,291	4,500	14,791	5,382	3,472	8,854
Medical Transport Service	290	250	540	-	280	280
Insurance	-	412	412	-	410	410
Rent	3,520	2,200	5,720	4,345	2,315	6,660
Administration	2,294	2,231	4,525	-	1,543	1,543
DBS checks	211	-	211	448	-	448
Comfort Fund Expenses	-	120	120	-	648	648
Training	-	24	24	1,065	-	1,065
Fundraising Costs	1,483	200	1,683	-	795	795
Befriending	343	-	343	281	-	281
Carers	2,449	-	2,449	37	1,157	1,194
Day Club Others	3,227	-	3,227	878	-	878
Transport Day Club	729	-	729	125	-	125
Activities & equipment	1,709	-	1,709	3,933	-	3,933
Independent examiner's fee	-	734	734	600	-	600
Depreciation	357	-	357	730	-	730
Competition Prizes	-	-	-	-	-	-
Computer costs	1,067	1,700	2,767	462	-	462
Other expenditure	211	200	411	1,265	-	1,265
	<u>56,107</u>	<u>82,979</u>	<u>139,086</u>	<u>55,483</u>	<u>50,249</u>	<u>105,732</u>

6 Staff numbers and costs

xx (2024: Six) part time staff were employed during the year. The key management personnel of the charity comprises the Development Coordinator. The total employee benefits of the key management personnel of the Trust were £xxx (2024: £12,204 No employee of the charity received emoluments of more than £60,000 (2024: none).

Staff costs	2025 £	2024 £
Wages	72,374	54,050
Pension	1,925	1,171
	<u>74,299</u>	<u>55,221</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2025

7 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Charity. The Trustees did claim expenses incurred on behalf of the Charity.

8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

9 Tangible fixed assets

	Fixtures, Fittings and Equipment	Total 2024
Cost	£	£
At 1 st April 2024	4,006	4,006
Additions during the period	-	-
At 31 st March 2024	<u>4,006</u>	<u>4,006</u>
Depreciation		
At 1st April 2024	3,559	3,559
Charge for the period	357	357
At 31 st March 2025	<u>3,916</u>	<u>3,916</u>
Net book value		
At 31 st March 2025	<u>90</u>	<u>90</u>
At 31 st March 2024	<u>447</u>	<u>447</u>
	Total 2025	Total 2024

10 Debtors

	£	£
Other Debtors	-	-
Prepayments	414	412
	<u>414</u>	<u>412</u>

11 Cash at bank and in hand

	Total 2025	Total 2024
	£	£
Bank accounts	<u>28,660</u>	<u>35,009</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2025

	Total 2025	Total 2024
	£	£
12 Creditors		
Accruals	500	500
Social Security Costs	-	-
Other Creditors	6,000	-
Pension	987	906
Wages	-	-
	<u>7,487</u>	<u>1,406</u>

13 Analysis of net assets between funds	General fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fund balances at 31 st March 2025				
Are represented by:				
Fixed Assets	-	-	-	-
Current assets	-	-	-	-
Less: Current liabilities	(-)	-	-	(-)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

14 Restricted funds	Opening Balance	Net Incoming Resources	Transfers	Closing Balance
	£	£	£	£
Comfort fund	-	-	-	-
Cheshire East Health	-	-	-	-
Wellbeing Grant	-	(-)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

15 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

16 Control

The Charity is under the control of the Trustees.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2025

17 Company limited by guarantee

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

18. Financial Instrument

The Charity has financed their working capital requirement through its own fund raising activity during the year and historic Revenue Reserves. Under Section 11 of FRS 102 this will be the present value of the cash holding.

AUDLEM AND DISTRICT COMMUNITY ACTION

England & Wales - Charity number 1144074

Accounts

Audlem and District Community Action
A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

31st March 2024



Audlem and District Community Action

Annual Report & Accounts 2024

This 13th Annual Report of the Trustees includes the financial statements for the year ended 31st March 2024. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Audlem and District Community Action

Trustees Report for the year ended 31st March 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2024.

Reference and administrative information

Trustees (also Directors)	J Tilling F M Christie R Millns C Knibbs K Fedouloff G Clarke L Matthews S Hodgkins G Cliffe
Secretary	K Fedouloff
Registered Charity Number	1144074
Company Registration Number	07547410 Registered in England & Wales
Registered Office	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA
Accountants	Bradshaws Limited Charter Court 2 Well House Barns Chester Road, Bretton Chester CH4 0DH
Business Address	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA
Bankers:	The Co-Operative Bank PO Box 250 Business Direct Skelmersdale England WN8 6WT

Audlem and District Community Action

Trustees Report for the year ended 31st March 2024 (cont'd)

Structure, Governance and Management

Governing Document

The governing document of the Charity which is a company limited by guarantee is the Memorandum and Articles of Association of the company which was incorporated 1st March 2011.

Statement of trustees' responsibilities

The trustees (who are also directors of Audlem and District Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Recruitment and Training of Trustees

The Charity's elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity's specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2024 (cont'd)

Organisational Management

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

Risk Management

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:

- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

Objectives and Activities

Charitable Objects

The charity's objects shall be:

- (a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;

(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)

Audlem and District Community Action

Trustees Report for the year ended 31st March 2024 (cont'd)

Charitable Objects (Continued)

- (b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;
- (c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;
- (d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;
- (e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Aims and intended impact

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to older people and their carers so as to promote people's social inclusion and independence within their own homes and local community.

Statement of Public Benefit

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

Reflections On The Last Year

It was another busy year for ADCA with a variety of new activities in our clubs, including more musical performances with some dancing and lots of singing. We all know the words of the 'mid-century' hits - but not necessarily in the right order. We welcomed new members, carers and staff to Our ADCA Team.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2024 (cont'd)

Reflections On The Last Year (Continued)

We continue to depend very much on our many partnerships with other local organisations, including Overwater Wheelyboat Services and their Wheelybus, Broad Lane Coffee Club, Wingate Centre and the Nantwich Thursday Club. Our partnership with Audlem Medical Practice and their Social Prescriber is crucial to our work including referring new people. Our landlords at Audlem Public Hall, Hankelow Methodist Church and Broomhall and Sound Methodist Church continue to provide us with warm, safe and cost-effective accommodation.

We are also blessed to continue receiving financial support from the National Lottery, Cheshire East Council, and Cheshire and Merseyside Integrated Care Board of the NHS, on top of many local donations – including from Audlem Charity Shop, Audlem Bowling Club and many individuals – towards our charitable work. Our fundraising team also brings in much needed revenue through our annual Craft Fair, Race Night, Prize Draws and stalls at various local events.

We rely as heavily as ever on our loyal and hardworking group of volunteers both in our clubs and with voluntary driving. We simply couldn't operate without them all.

ADCA very much operates as a team in which we all support each other in making sure all operations function well. Our members and carers are also involved in supporting us all with their humour, energy and longevity. We have celebrated more 90th birthdays during the year – which just goes to show that being a part of ADCA makes you live longer!

Our hard working staff team are at the heart of what we do. Their dedication, good sense, organisational skills and cooking flair are invaluable.

The ADCA Committee continues to look to the future in order to ensure our financial sustainability. It is a constant challenge to find new sources of funding and to recruit more volunteers and trustees.

Achievements and Performance

A particular achievement is the development of our support for people living with dementia, and their carers, – including carer's breaks and trips to the seaside. A stronger emphasis on bringing in 'the power of music' to the Thursday Club and the Tuesday Club has had a marked effect on members' and carers' physical and mental wellbeing. This will be an increasing element of our work into the future.

During the year we have consolidated our new database – a valuable tool in helping us manage the service as well as providing statistics for our regular monitoring returns to our funders.

Our Medical Transport, Chiropody and Prescription Services remain an important part of how ADCA helps keep people healthy. These services are sustained by our Trustee and Volunteer leads and our team of voluntary drivers. Not forgetting the success of our Walking Netball club in the Town Hall which has brought women and men of all ages, including carers, to join in!

Our fundraising team does sterling work in more ways than one and is a crucial part of what we need to be doing while also raising ADCA's profile in the local community.

ADCA continues to welcome new members, carers and volunteers, and we always need more, although we now have a small waiting list for some of our clubs. ADCA staff and volunteers provide increasing levels of individual support to our members and carers, including home visits, helping to support people through difficult periods in their lives.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2024 (cont'd)

Financial Review

Incoming resources

During the year the charity received income of £74,226 (2023: £69,076). There was restricted income during the year of £16,163 (2023: £20,750). A significant proportion of this income came from grants to help to support our work. During the year we were awarded a continuing National Lottery Reaching Communities Grant of £56,925. This is to be shared with other local Charities. During the year we also received a grant totalling £1,631 from the Cooperative Group. The Medical Transport Service showed income of £920 (2023: £1,136).

The various other forms of income in the year were donations £8,468 (2023: £6,355) and other fundraising £1,746 (2023: £9,273). Income from the Day and Coffee clubs totalled £16,751 (2023: £16,521)

Resources expended

The expenditure in the year totalled £105,732 (2023: £98,337) of which the majority, £54,040 (2023: £56,438) was spent on salaries. The charity had six employees during the year. There was restricted expenditure in the year of £20,988 (2023: £8,397) of which related to the shared National Lottery Reaching Communities Grant, Nantwich Thursday Club and the Comfort Fund.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. These would serve as a contingency against future funding reductions and increases in the demand for the Charity's services.

The Charity's Management Committee agreed to set its target reserve level at £36,000. The free reserves at the 31st March 2024 of £25,189 (2023: £34,590) were £10,811 below the agreed level.

Investment Policy

The Investment policy adopted by the Trustees is to maintain a high standard of the assets of the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

Future Direction and Plans Of The Organisation

The main challenge for ADCA is ensuring future financial sustainability as we are now a relatively large rural charity, with a turnover of approximately £90,000, seven staff, nine trustees, over 100 members and over 40 carers.

A key aim is to seek a further three or five year Reaching Communities Grant from the National Lottery when our current grant runs out in October 2025. We also need to continue to be able to attract further grant funding from Cheshire East Council and the NHS, particularly for our dementia services. As Chair, I am the lead for obtaining grants but I rely on other trustees for help and support in this effort. The support of a professional 'bid writer' will continue to be essential.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2024 (cont'd)

Future Direction and Plans Of The Organisation (Continued)

Our current clubs and services are very much operating at full capacity and the ADCA Committee are clear that we cannot further expand our services as we have neither the physical space nor the capacity (including at Committee level) to do this. That does not mean that we will exclude other opportunities to provide better services within Audlem & District, but we mustn't put too much stress on our hard-working trustees.

Sustainability of our current offering has to be our priority, and doing things better and more productively wherever possible. This includes seeking and recruiting new trustees who might take on some or all of the many tasks the current committee members undertake.

Finally, all of us in ADCA must continue to work together as a strong team, and to support to each other. Our core values statement remains as true today as when we adopted it over ten years ago:

'We believe that all of us can be vulnerable at times, and we aim to protect and safeguard each other by working together with mutual respect and kindness.'

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants and Registered Auditors of Chester as the Independent Examiners.

Bankers

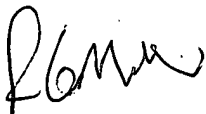
The bankers to the Trustees remain as The Co-operative Bank

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Declaration

I declare, in my capacity as charity trustee, that: -

- The trustees approved the report above on 13th September 2024
- have authorised me to sign it on their behalf



Roger Millns
Chairman

Independent Examiner's Report to the Trustees of Audlem and District Community Action

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024 which are set out on pages 9 to 17.

Responsibilities and basis of report

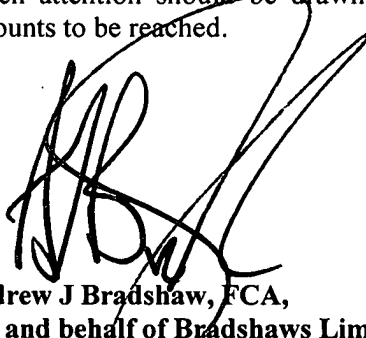
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

1. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
2. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
3. the accounts do not accord with those records; or
4. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
5. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew J Bradshaw, FCA,
For and behalf of Bradshaws Limited,
Chartered Accountants

13th September 2024

Charter Court
2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

Audlem and District Community Action

Statement of Financial Activities

(including income expenditure account)

for the year ended 31st March 2024

2024				2023			
Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £	
Income:							
Incoming resources:							
Charitable Activities	3	74,226	16,163	90,389	69,076	20,750	89,826
Investments	4	386	-	386	55	-	55
Total		<u>74,612</u>	<u>16,163</u>	<u>90,775</u>	<u>69,131</u>	<u>20,750</u>	<u>89,881</u>
Expenditure on:							
Charitable activities	5	84,744	20,988	105,732	89,940	8,397	98,337
Total		<u>84,744</u>	<u>20,988</u>	<u>105,732</u>	<u>89,940</u>	<u>8,397</u>	<u>98,337</u>
Net income / (expenditure)		<u>(10,132)</u>	<u>(4,825)</u>	<u>(14,957)</u>	<u>(20,809)</u>	<u>12,353</u>	<u>(8,456)</u>
Reconciliation of funds							
Total funds brought forward		35,768	13,651	49,419	56,577	1,298	57,875
Total funds carried forward		<u>25,636</u>	<u>8,826</u>	<u>34,462</u>	<u>35,768</u>	<u>13,651</u>	<u>49,419</u>

Audlem and District Community Action

Balance Sheet

As at 31st March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	447	1,177
Current assets			
Debtors	10	412	910
Cash at bank and in hand	11	35,009	51,698
		<u>35,421</u>	<u>52,608</u>
Creditors falling due within one year	12	1,406	4,366
		<u>1,406</u>	<u>4,366</u>
Net current assets		34,015	48,242
Net assets		<u>34,462</u>	<u>49,419</u>
The funds of the Charity			
Unrestricted income funds	13	25,636	35,768
Restricted funds	14	8,826	13,651
		<u>34,462</u>	<u>49,419</u>
Total Charity funds		<u>34,462</u>	<u>49,419</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

Audlem and District Community Action

Balance sheet (cont'd)

for the year ended 31st March 2024

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an independent examination be conducted for the year ended 31st March 2024 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

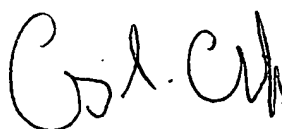
(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 13th September 2024 and signed on its behalf by



R Millns
Trustee



G Cliffe
Trustee

Company Registration Number: 07547410

Audlem and District Community Action

Notes to the Financial Statements

for the year ended 31st March 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and whether the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.2. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Grant fund – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects

Restricted Funds – these are funds held on behalf of and for the benefit of the members of the Charity.

1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2024

1.6 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
3 Income from Charitable activities						
Grants received	1,631	-	1,631	14,513	12,310	26,823
National Lottery Reaching Communities	44,340	15,240	59,580	20,500	7,000	27,500
Day Clubs	14,865	-	14,865	14,734	-	14,734
Coffee Club	1,886	-	1,886	1,787	-	1,787
Befriending	370	-	370	530	-	530
Medical Transport Service	920	-	920	1,136	-	1,136
Comfort Fund	-	923	923	-	1,440	1,440
Donations	8,468	-	8,468	6,355	-	6,355
Other Fundraising	1,746	-	1,746	9,273	-	9,273
Other Income	-	-	-	248	-	248
	<u>74,226</u>	<u>16,163</u>	<u>90,389</u>	<u>69,076</u>	<u>20,750</u>	<u>89,826</u>
4 Investment income						
Bank interest	<u>386</u>	<u>-</u>	<u>386</u>	<u>55</u>	<u>-</u>	<u>55</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2024

2024				2023		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
5 Cost of charitable activities						
Salaries	54,050	-	54,050	56,438	-	56,438
National Lottery Reaching Communities: Shared	-	15,240	15,240	-	7,000	7,000
Cheshire East Expenses	-	5,100	5,100	-	-	-
Employers Pension contribution	1,171	-	1,171	1,336	-	1,336
Food costs	8,854	-	8,854	6,113	-	6,113
Medical Transport Service	280	-	280	513	-	513
Insurance	410	-	410	396	-	396
Rent	6,660	-	6,660	8,180	-	8,180
Administration	1,907	-	1,907	1,782	-	1,782
DBS checks	448	-	448	328	-	328
Comfort Fund Expenses	-	648	648	-	1,397	1,397
Training	1,065	-	1,065	26	-	26
Fundraising Costs	431	-	431	6,531	-	6,531
Befriending	281	-	281	79	-	79
Carers	1,194	-	1,194	980	-	980
Day Club Others	878	-	878	949	-	949
Transport Day Club	125	-	125	722	-	722
Activities & equipment	3,933	-	3,933	1,116	-	1,116
Independent examiner's fee	600	-	600	500	-	500
Depreciation	730	-	730	794	-	794
Competition Prizes	-	-	-	696	-	696
Computer costs	462	-	462	420	-	420
Other expenditure	1,265	-	1,265	2,041	-	2,041
	<u>84,744</u>	<u>20,988</u>	<u>105,732</u>	<u>89,940</u>	<u>8,397</u>	<u>98,337</u>

6 Staff numbers and costs

Six (2023: Five) part time staff were employed during the year. The key management personnel of the charity comprises the Development Coordinator. The total employee benefits of the key management personnel of the Trust were £12,204 (2023: £13,076 No employee of the charity received emoluments of more than £60,000 (2023: none).

Staff costs	2024 £	2023 £
Wages	54,050	56,438
Pension	1,171	1,336
	<u>55,221</u>	<u>57,774</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2024

7 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Charity. The Trustees did claim expenses incurred on behalf of the Charity.

8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

9 Tangible fixed assets

	Fixtures, Fittings and Equipment	Total 2024
Cost	£	£
At 1 st April 2023	4,006	4,006
Additions during the period	-	-
At 31 st March 2024	<u>4,006</u>	<u>4,006</u>
Depreciation		
At 1 st April 2023	2,829	2,829
Charge for the period	730	730
At 31 st March 2024	<u>3,559</u>	<u>3,559</u>
Net book value		
At 31 st March 2024	<u>447</u>	<u>447</u>
At 31 st March 2023	<u>1,177</u>	<u>1,177</u>
	Total 2024	Total 2023

10 Debtors

	£	£
Other Debtors	-	500
Prepayments	412	410
	<u>412</u>	<u>910</u>

11 Cash at bank and in hand

	Total 2024	Total 2023
	£	£
Bank accounts	<u>35,009</u>	<u>51,698</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2024

	Total 2024	Total 2023
	£	£
12 Creditors		
Accruals	500	450
Social Security Costs	-	65
Other Creditors	-	500
Pension	906	786
Wages	-	2,565
	<u>1,406</u>	<u>4,366</u>

13 Analysis of net assets between funds	General fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fund balances at 31 st March 2024				
Are represented by:				
Fixed Assets	447	-	-	447
Current assets	26,595	-	8,826	35,421
Less: Current liabilities	(1,406)	-	-	(1,406)
	<u>25,636</u>	<u>-</u>	<u>8,826</u>	<u>34,462</u>

14 Restricted funds	Opening Balance	Net Incoming Resources	Transfers	Closing Balance
	£	£	£	£
Comfort fund	1,341	275	-	1,616
Cheshire East Health & Wellbeing Grant	12,310	(5,100)	-	7,210
	<u>13,651</u>	<u>(4,825)</u>	<u>-</u>	<u>8,826</u>

15 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

16 Control

The Charity is under the control of the Trustees.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2024

17 Company limited by guarantee

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

18. Financial Instrument

The Charity has financed their working capital requirement through its own fund raising activity during the year and historic Revenue Reserves. Under Section 11 of FRS 102 this will be the present value of the cash holding.

AUDLEM AND DISTRICT COMMUNITY ACTION

England & Wales - Charity number 1144074

Accounts

Audlem and District Community Action
A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

31st March 2023

Audlem and District Community Action

Annual Report & Accounts 2023

This 12th Annual Report of the Trustees includes the financial statements for the year ended 31st March 2023. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Audlem and District Community Action

Trustees Report for the year ended 31st March 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2023.

Reference and administrative information

Trustees (also Directors)	J Tilling F M Christie R Millns C Knibbs P Lloyd K Fedouloff G Clarke L Matthews P D Murray S Hodgkins G Cliffe	 Resigned 21 st October 2022 Resigned 31 st March 2023 Appointed 24 th February 2023
Secretary	K Fedouloff	
Registered Charity Number	1144074	
Company Registration Number	07547410	Registered in England & Wales
Registered Office	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA	
Accountants	Bradshaws Limited Charter Court 2 Well House Barns Chester Road, Bretton Chester CH4 0DH	
Business Address	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA	
Bankers:	The Co-Operative Bank PO Box 250 Business Direct Skelmersdale England WN8 6WT	

Audlem and District Community Action

Trustees Report for the year ended 31st March 2023 (cont'd)

Structure, Governance and Management

Governing Document

The governing document of the Charity which is a company limited by guarantee is the Memorandum and Articles of Association of the company which was incorporated 1st March 2011.

Statement of trustees' responsibilities

The trustees (who are also directors of Audlem and District Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Recruitment and Training of Trustees

The Charity's elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity's specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2023 (cont'd)

Organisational Management

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

Risk Management

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:

- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

Objectives and Activities

Charitable Objects

The charity's objects shall be:

- (a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;

(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)

Audlem and District Community Action

Trustees Report for the year ended 31st March 2023 (cont'd)

Charitable Objects (Continued)

- (b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;
- (c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;
- (d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;
- (e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Aims and intended impact

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to older people and their carers so as to promote people's social inclusion and independence within their own homes and local community.

Statement of Public Benefit

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2023 (cont'd)

Achievements and Performance

This year was one in which ADCA continued to recover from the pandemic and to aim to support the increased number of members and carers who use our services.

This approach was splendidly exemplified by the magnificent Platinum Jubilee Celebrations we held in the Town Hall in June 2022. 120 people of all ages from 8 to 96 enjoyed a marvellous afternoon tea along with performances by Audlem Voices, Audlem Brownies and Audlem Youth Theatre. The whole event was live streamed and recorded for posterity. Thanks go to all the staff and volunteers who organised the event and to Cheshire Community Foundation who funded it.

When ADCA started in 2011, our members were in the 70s and early 80s. Now we have several members in their 90s with several currently aiming for that milestone. This just goes to show how friendly, social activity along with excellent food (continued thanks to Helen and Jayne for this) certainly keeps people going. Similarly with our excellent volunteers who now number 45, including the ADCA Trustees who work hard behind the scenes in a number of vital roles.

During the year, we said goodbye to Phil Lloyd, our Vice-Chair and former Treasurer as he and Helen moved away to be nearer family. He will be greatly missed given his hard work in just about every area of ADCA's activity. Peter Murray, our Treasurer, also stood down at the year-end after two years of stalwart service. We have been fortunate in welcoming Gary Cliffe as our new Treasurer. His experience in the voluntary sector organisations is already proving to be very valuable.

Alongside our regular clubs in Audlem, Hankelow and Broomhall & Sound we also launched during the year our new Thursday Club for people living with dementia and their carers, with funding from Cheshire East Council which was based on a joint bid with Nantwich Thursday Club which runs a similar service. This has been a real success and thanks go to staff members Laura and Deb and the seven new volunteers who run it.

Our Medical Transport Services continues to be an important part of ADCA's services and has been sustained by Trustee, Sue Hodgins, ably assisted by new volunteer Phil[omena] Dolan and a faithful band of voluntary drivers. It now includes prescription collection as well as taking up to 15 people each month to GP and local hospital appointments.

Our Community Services Manager, Tracey, also started a successful Walking Netball club in the Town Hall which has brought women and men of all ages, including carers, to join in.

As ever, we continue to be grateful to all our funders, including Cheshire East Council, Cheshire Community Foundation, Police and Crime Commissioner, Masonic Charity Foundation, Coop Community Fund, Hatherton Parish Council and Audlem Charity Shop.

The funding highlight of the year was undoubtedly the receipt of a three-year Reaching Communities Lottery Grant from October 2022, which now provides about 50% of our total funding, thus securing ADCA's future for several years ahead. We achieved this through a partnership bid with Overwater Wheelyboat Services, Broad Lane Coffee Club and The Wingate Centre in Wrenbury.

We are also very grateful for the continued support given to ADCA by the Public Hall Committee, who have supported us throughout the ups and downs of the last three years. We have them to thank for the continued excellence of the accommodation we use.

Our own charity fundraising continues to be vital. Thanks to Geof Clarke and his team, we had a successful Race Night, a Craft Fair and a Weekly Prize Draw, not only raising much needed funds but also enjoyably raising ADCA's profile, leading to recruitment of several new volunteers.

During the pandemic, we developed a small database as a means of keeping track of over 300 people who were using our Home Support Service and 80 or so volunteers. We recognised that this was not fit for purpose and the Committee decided to commission a new database which would be fully

Audlem and District Community Action

Trustees Report for the year ended 31st March 2023 (cont'd)

Achievements and Performance Continued

compliant with data protection needs. We have been fortunate in recruiting Jonathan Taylor to undertake this work, which is now well on the way to completion. It will fully meet ADCA's operational needs while also ensuring data protection.

It has been a busy year for ADCA as we have welcomed new members, carers and volunteers, whilst others have retired from their roles. Of particular note has been the increasing amount of individual support and advice which our staff and volunteers give to people who are experiencing challenges and changes in their lives. This now includes advocacy for carers and members in their dealings with statutory or other organisations

Financial Review

Incoming resources

During the year the charity received income of £69,076 (2022: £69,012). There was restricted income during the year of £20,750. A significant proportion of this income came from grants to help to support our work. During the year we were awarded a National Lottery Reaching Communities Grant of £55,000 payable per annum, paid quarterly which started this year. This is to be shared with other local Charities. At the end of the year we received a £12,310 restricted grant from Cheshire East Health & Wellbeing Grant for Dementia activity. The Medical Transport Service showed income of £1,136 (2022: £1,422) and also benefited from a generous grant from the Audlem Charity Shop to help run this valuable service.

The various other forms of income in the year were donations £6,355 (2022: £6,136) and fundraising £9,273 (2022: £13,019).

Resources expended

The expenditure in the year totaled £98,337 (2022: £65,113) of which the majority, £56,438 (2022: £36,203) was spent on salaries. The charity had five employees during the year. There was restricted expenditure in the year of £8,397 (2022: £706) of which related to the shared National Lottery Reaching Communities Grant and the Comfort Fund.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. These would serve as a contingency against future funding reductions and increases in the demand for the Charity's services.

The Charity's Management Committee agreed to set its target reserve level at £36,000. The free reserves at the 31st March 2023 of £34,590 (2022: £36,823) were £1,410 below the agreed level.

Investment Policy

The Investment policy adopted by the Trustees is to maintain a high standard of the assets of the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

Audlem and District Community Action Trustees Report for the year ended 31st March 2023 (cont'd)

Future Direction and Plans Of The Organisation

Partnership working with a range of local voluntary groups remains very important to ADCA, as does the need to recruit new volunteers and support our existing ones.

Similarly, we continue to need to find people with experience of health, social care or running businesses or charities to become trustees, especially to take on active leading roles so as to enable long service trustees to step back a bit!

Our overall aim now has to be to consolidate the range of services we offer. In particular, we need to consolidate our work with people affected by dementia, including leading on achieving 'Dementia Friendly' status for Audlem.

Finally, we must continue to work on ensuring our organisational processes and systems work effectively, efficiently and safely - including our new Database and our Human Resources and Financial processes.

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants and Registered Auditors of Chester as the Independent Examiners.

Bankers

The bankers to the Trustees remain as The Co-operative Bank

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Declaration

I declare, in my capacity as charity trustee, that: -

- The trustees approved the report above on 22nd September 2023
- have authorised me to sign it on their behalf

Roger Millns
Chairman

Independent Examiner's Report to the Trustees of Audlem and District Community Action

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023 which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

1. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
2. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
3. the accounts do not accord with those records; or
4. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
5. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew J Bradshaw, FCA,
For and behalf of Bradshaws Limited,
Chartered Accountants

22nd September 2023

Charter Court
2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

Audlem and District Community Action

Statement of Financial Activities

(including income expenditure account)

for the year ended 31st March 2023

		2023			2022		
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income:							
Incoming resources:							
Charitable Activities	3	69,076	20,750	89,826	69,012	1,158	70,170
Investments	4	55	-	55	16	-	16
Awards for All		-	-	-	-	-	-
Total		<u>69,131</u>	<u>20,750</u>	<u>89,881</u>	<u>69,028</u>	<u>1,158</u>	<u>70,186</u>
 Expenditure on:							
Charitable activities	5	89,940	8,397	98,337	64,407	706	65,113
Total		<u>89,440</u>	<u>8,397</u>	<u>98,337</u>	<u>64,407</u>	<u>706</u>	<u>65,113</u>
Net income / (expenditure)		<u>(20,809)</u>	<u>12,353</u>	<u>(8,456)</u>	<u>4,621</u>	<u>452</u>	<u>5,073</u>
 Reconciliation of funds							
Total funds brought forward		56,577	1,298	57,875	51,956	846	52,802
Total funds carried forward		<u>35,768</u>	<u>13,651</u>	<u>49,419</u>	<u>56,577</u>	<u>1,298</u>	<u>57,875</u>

Audlem and District Community Action

Balance Sheet

As at 31st March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	9	1,177	890
Current assets			
Debtors	10	910	980
Cash at bank and in hand	11	51,698	67,965
		<u>52,608</u>	<u>68,945</u>
Creditors falling due within one year	12	4,366	11,960
		<u>4,366</u>	<u>11,960</u>
Net current assets		48,242	56,985
Net assets		<u>49,419</u>	<u>57,875</u>
The funds of the Charity			
Unrestricted income funds	13	35,768	56,577
Restricted funds	14	13,651	1,298
Total Charity funds		<u>49,419</u>	<u>57,875</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

Audlem and District Community Action

Balance sheet (cont'd) **for the year ended 31st March 2023**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an independent examination be conducted for the year ended 31st March 2023 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 22nd September 2023 and signed on its behalf by

R Millns
Trustee

G Cliffe
Trustee

Company Registration Number: 07547410

Audlem and District Community Action

Notes to the Financial Statements

for the year ended 31st March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and whether the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.2. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Grant fund – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects

Restricted Funds – these are funds held on behalf of and for the benefit of the members of the Charity.

1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

1.6 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

				2022			2023
				Unrestricted Funds	Restricted Funds	Total	
				£	£	£	£
3	Income from Charitable activities						
	Grants received			14,513	12,310	26,823	36,060
	National Lottery Reaching Communities			20,500	7,000	27,500	-
	Day Clubs			14,734	-	14,734	11,620
	Coffee Club			1,787	-	1,787	-
	Befriending			530	-	530	-
	Medical Transport Service			1,136	-	1,136	1,422
	Comfort Fund			-	1,440	1,440	1,158
	Donations			6,355	-	6,355	6,136
	Cowpat Competition			-	-	-	-
	Other Fundraising			9,273	-	9,273	13,019
	Other Income			248	-	248	252
	Home Support Service			-	-	-	503
				<u>69,076</u>	<u>20,750</u>	<u>89,826</u>	<u>69,012</u>
							<u>1,158</u>
							<u>70,170</u>
4	Investment income						
	Bank interest			<u>55</u>	<u>-</u>	<u>55</u>	<u>16</u>
							<u>-</u>
							<u>16</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

			2023			2022		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total		
5 Cost of charitable activities	£	£	£	£	£	£	£	£
Salaries	56,438	-	56,438	36,203	-	36,203		
National Lottery Reaching Communities: Shared	-	7,000	7,000	-	-	-		
HMRC Job Retention Scheme	-	-	-	-	-	-		
Employers Pension contribution	1,336	-	1,336	977	-	977		
Food costs	6,113	-	6,113	3,029	-	3,029		
Medical Transport Service	513	-	513	1,279	-	1,279		
Insurance	396	-	396	392	-	392		
Rent	8,180	-	8,180	8,242	-	8,242		
Administration	1,782	-	1,782	1,600	-	1,600		
DBS checks	328	-	328	180	-	180		
Comfort Fund Expenses	-	1,397	-	-	706	706		
Training	26	-	26	48	-	48		
Fundraising Costs	6,531	-	6,531	7,255	-	7,255		
Befriending	79	-	79	88	-	88		
Carers	980	-	980	277	-	277		
Day Club Others	949	-	949	580	-	580		
Transport Day Club	722	-	722	902	-	902		
Activities & equipment	1,116	-	1,116	268	-	268		
Independent examiner's fee	500	-	500	-	-	-		
Depreciation	794	-	794	587	-	587		
Competition Prizes	696	-	696	-	-	-		
Computer costs	420	-	420	-	-	-		
Other expenditure	2,041	-	2,041	1,347	-	1,347		
10 year Celebration costs	-	-	-	1,153	-	1,153		
	<u>89,940</u>	<u>8,397</u>	<u>98,337</u>	<u>64,407</u>	<u>706</u>	<u>65,113</u>		

6 Staff numbers and costs

Five (2022: Five) part time staff were employed during the year. The key management personnel of the charity comprises the Development Coordinator. The total employee benefits of the key management personnel of the Trust were £13,076 (2022: £12,802). No employee of the charity received emoluments of more than £60,000 (2022: none).

Staff costs	2023 £	2022 £
Wages	56,438	36,203
Pension	1,336	977
	<u>57,774</u>	<u>37,180</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

7 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Charity. The Trustees did claim expenses incurred on behalf of the Charity.

8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

9 Tangible fixed assets

	Fixtures, Fittings and Equipment	Total 2022
Cost	£	£
At 1st April 2022	2,925	2,545
Additions during the period	1,081	380
At 31 st March 2023	<u>4,006</u>	<u>2,925</u>
Depreciation		
At 1st April 2022	2,035	1,448
Charge for the period	793	587
At 31 st March 2023	<u>2,828</u>	<u>2,035</u>
Net book value		
At 31 st March 2023	<u>1,178</u>	<u>890</u>
At 31 st March 2022	<u>890</u>	<u>1,097</u>
	Total 2023	Total 2022

10 Debtors

	£	£
Other Debtors	500	-
Prepayments	410	980
	<u>910</u>	<u>980</u>

11 Cash at bank and in hand

	Total 2023	Total 2022
	£	£
Bank accounts	<u>51,698</u>	<u>67,965</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

			Total 2023	Total 2022
			£	£
12 Creditors				
Accruals			450	1,700
Social Security Costs			65	-
Other Creditors			500	10,126
Pension			786	134
Wages			2,565	
			<u>4,366</u>	<u>11,960</u>
13 Analysis of net assets between funds	General fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fund balances at 31 st March 2023				
Are represented by:				
Fixed Assets	1,177	-	-	1,177
Current assets	38,957	-	13,651	52,608
Less: Current liabilities	(4,366)	-	-	(4,366)
	<u>35,768</u>	<u>-</u>	<u>13,651</u>	<u>49,419</u>
14 Restricted funds	Opening Balance	Net Incoming Resources	Transfers	Closing Balance
	£	£	£	£
Comfort fund	1,298	43	-	1,341
Cheshire East Health & Wellbeing Grant	-	12,310	-	12,310
	<u>1,298</u>	<u>12,353</u>	<u>-</u>	<u>13,651</u>

15 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

16 Control

The Charity is under the control of the Trustees.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

17 Company limited by guarantee

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

18. Financial Instrument

The Charity has financed their working capital requirement through its own fund raising activity during the year and historic Revenue Reserves. Under Section 11 of FRS 102 this will be the present value of the cash holding.

AUDLEM AND DISTRICT COMMUNITY ACTION

England & Wales - Charity number 1144074

Accounts

Audlem and District Community Action
A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

31st March 2022

Audlem and District Community Action

Annual Report & Accounts 2022

This 11th Annual Report of the Trustees includes the financial statements for the year ended 31st March 2022. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Audlem and District Community Action Trustees Report for the year ended 31st March 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2022.

Reference and administrative information

Trustees (also Directors)	J Tilling F M Christie R Millns C Knibbs P Lloyd K Fedouloff G Clarke L Matthews S Hodgkins P Murray
Registered Charity Number	1144074
Company Registration Number	07547410 Registered in England & Wales
Registered Office	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA
Accountants	Bradshaws Limited Charter Court 2 Well House Barns Chester Road, Bretton Chester CH4 0DH
Business Address	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA
Bankers:	The Co-Operative Bank PO Box 250 Business Direct Skelmersdale England WN8 6WT

Audlem and District Community Action Trustees Report for the year ended 31st March 2022 (cont'd)

Structure, Governance and Management

Governing Document

The governing document of the Charity which is a company limited by guarantee is the Memorandum and Articles of Association of the company which was incorporated 1st March 2011.

Statement of trustees' responsibilities

The trustees (who are also directors of Audlem and District Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Recruitment and Training of Trustees

The Charity's elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity's specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2022 (cont'd)

Organisational Management

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

Risk Management

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:

- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

Objectives and Activities

Charitable Objects

The charity's objects shall be:

- (a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;

(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)

Audlem and District Community Action Trustees Report for the year ended 31st March 2022 (cont'd)

Charitable Objects (Continued)

- (b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;
- (c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;
- (d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;
- (e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Aims and intended impact

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to older people and their carers so as to promote people's social inclusion and independence within their own homes and local community.

Statement of Public Benefit

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

Audlem and District Community Action Trustees Report for the year ended 31st March 2022 (cont'd)

Achievements and Performance

It was wonderful for our staff and trustees to be able to meet up again with many of our members, carers and volunteers from April 2021 onwards as we carefully opened up our activities. We welcomed new members and carers to our clubs and launched a new club in Broomhall and Sound Chapel. Thanks to continued grant support from Cheshire East Council, we were able to support more people living with dementia and their carers, providing respite for them in our clubs and appointing a new carers support worker.

ADCA couldn't do as much as we do without the valuable support of our community partners, including Audlem Public Hall and our local Parish Councils. In early 2022, we published our new Income Generation Strategy, aiming to continue increasing the proportion of our income we receive from charitable fundraising and to achieve longer term grant funding. And as the financial year came to an end, we were pleased to hear from the National Lottery that our substantial Reaching Communities three-year funding bid, in partnership with Overwater Wheelyboat Services, the Wingate Centre and Broad Lane Coffee Club, is now through to the final stage with a strong chance of success. We have built up a good level of free reserves which stood at around £36,000 at March 2022, alongside about £20,000 of grant monies we have been able to carry forward for expanding our activities from April 2022 onwards. These include the Carers' Respite Breaks Grant and a new grant from April 2022 to support people living with dementia and their carers within a new weekly support group alongside home support. This grant has been obtained on a partnership basis with the Thursday Club Nantwich and the Wingate Centre in Wrenbury, who will be running similar groups in their areas. Both these grants are from Cheshire East Council, from whom we receive tremendous and much valued support. We feel that we can now plan for the future with confidence.

We continue to receive very positive feedback from our grant funders, who tell us that the outcomes we achieve for the people we support are very good and strong.

We continue to strengthen our teamwork within ADCA by ensuring more regular face-to-face contact and action planning meetings alongside our quarterly committee meetings. The need for this was highlighted during the pandemic, when we recognized that our regular in-person communication had suffered.

ADCA has maintained a good level of income during the year at £69,012 (2021: £64,468) due to success in obtaining emergency Covid-related grants alongside many generous donations, for which we are very grateful.

Our expenditure of £65,113 (2021: £62,413) means that a small surplus has made a contribution to our unrestricted and undesignated reserves figure at the end of the financial year which now totals £36,823. This is just above the revised reserves target of £36,000. This will assist us in the coming year to underpin the funding of our expanded services as we seek to maintain our new activities set up in response to increased needs across our area.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2022 (cont'd)

Financial Review

Incoming resources

During the year the charity received income of £69,012 (2021: £64,468). A significant proportion of this income came from grants to help to support our work. The Medical Transport Service showed income of £1,422 (2021: £744) and also benefited from a generous grant from the Audlem Charity Shop to help run this valuable service.

The various other forms of income in the year were donations £6,136 (2021: £7,474), Home Support Service £503 (2021: £7,183) and fundraising £13,019 (2021: £2,634).

Resources expended

The expenditure in the year totaled £65,113 (2021: £62,413) of which the majority, £36,203 (2021: £33,859) was spent on salaries. The charity had five employees during the year. There was restricted expenditure in the year of £706 (2021: 1,043) which related to the Comfort Fund.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. These would serve as a contingency against future funding reductions and increases in the demand for the Charity's services.

The Charity's Management Committee agreed to set its target reserve level at £36,000. The free reserves at the 31st March 2022 of £36,823 (2021: £31,609) were £823 above the agreed level.

Investment Policy

The Investment policy adopted by the Trustees is to maintain a high standard of the assets of the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

Audlem and District Community Action Trustees Report for the year ended 31st March 2022 (cont'd)

FUTURE DIRECTION AND PLANS OF THE ORGANISATION

Our Development Plan will be published by June 2022 and will spell out how our services and activities will expand over the next three years. This plan was put together following extensive consultation in 2021 with our members and carers and the wider community.

We will continue to build on our strengths, based on implementing our core values, which state that:

‘ADCA aims to address the specific individual needs of older people who may be vulnerable and who may not have easy access to transport.

We believe that every one of our members, carers, volunteers, staff and trustees has the potential to make a valuable individual contribution to meeting the needs of others, both within ADCA and in the wider community, and we aim to facilitate this wherever possible.

We believe that all of us can be vulnerable at times, and we aim to protect and safeguard each other by working together with mutual respect and kindness.’

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants and Registered Auditors of Chester as the Independent Examiners.

Bankers

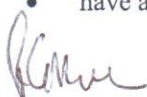
The bankers to the Trustees remain as The Co-operative Bank

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Declaration

I declare, in my capacity as charity trustee, that: -

- The trustees approved the report above on 15th July 2022
- have authorised me to sign it on their behalf



Roger Millns
Chairman

Independent Examiner's Report to the Trustees of Audlem and District Community Action

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 9 to 17.

Responsibilities and basis of report

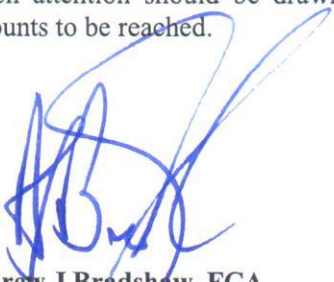
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

1. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
2. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
3. the accounts do not accord with those records; or
4. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
5. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew J Bradshaw, FCA,
For and behalf of Bradshaws Limited,
Chartered Accountants

15th July 2022

Charter Court
2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

Audlem and District Community Action

Statement of Financial Activities

(including income expenditure account)

for the year ended 31st March 2022

		2022			2021		
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income:							
Incoming resources:							
Charitable Activities	3	69,012	1,158	70,170	64,468	472	64,940
Investments	4	16	-	16	144	-	144
Awards for All		-	-	-	10,000	-	10,000
Total		<u>69,028</u>	<u>1,158</u>	<u>70,186</u>	<u>72,535</u>	<u>1,389</u>	<u>73,924</u>
 Expenditure on:							
Charitable activities	5	64,407	706	65,113	61,370	1,043	62,413
Total		<u>64,407</u>	<u>706</u>	<u>65,113</u>	<u>61,370</u>	<u>1,043</u>	<u>62,413</u>
 Net income / (expenditure)		<u>4,621</u>	<u>452</u>	<u>5,053</u>	<u>13,242</u>	<u>(571)</u>	<u>12,671</u>
 Reconciliation of funds							
Total funds brought forward		51,956	846	52,802	38,714	1,417	40,131
Total funds carried forward		<u>56,577</u>	<u>1,298</u>	<u>57,875</u>	<u>51,956</u>	<u>846</u>	<u>52,802</u>

Audlem and District Community Action

Balance Sheet

As at 31st March 2022

	Notes	£	2022	£	2021	£
Fixed Assets						
Tangible assets	9			890		1,097
Current assets						
Debtors	10		980		2,787	
Cash at bank and in hand	11		67,965		48,962	
			<u>68,945</u>		<u>51,749</u>	
Creditors falling due within one year	12		11,960		44	
			<u>11,960</u>		<u>44</u>	
Net current assets				56,985		51,705
Net assets				<u>57,875</u>		<u>52,802</u>
The funds of the Charity						
Unrestricted income funds	13		56,577		51,956	
Restricted funds	14		1,298		846	
Total Charity funds				<u>57,875</u>		<u>52,802</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

Audlem and District Community Action

Balance sheet (cont'd) **for the year ended 31st March 2022**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an independent examination be conducted for the year ended 31st March 2022 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 15th July 2022 and signed on its behalf by



R Millns
Trustee



P Murray
Trustee

Company Registration Number: 07547410

Audlem and District Community Action

Notes to the Financial Statements

for the year ended 31st March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and whether the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.2. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Grant fund – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects

Restricted Funds – these are funds held on behalf of and for the benefit of the members of the Charity.

1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2022

1.6 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

	2022			2021		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
3 Income from Charitable activities						
Grants received	36,060	-	36,060	42,707	-	42,707
Day Clubs	11,620	-	11,620	2,120	-	2,120
Coffee Club	-	-	-	97	-	97
Befriending	-	-	-	520	-	520
Medical Transport Service	1,422	-	1,422	744	-	744
Comfort Fund	-	1,158	1,158	-	472	472
Donations	6,136	-	6,136	7,474	-	7,474
Cowpat Competition	-	-	-	-	-	-
Other Fundraising	13,019	-	13,019	2,634	-	2,634
Other Income	252	-	252	989	-	989
Home Support Service	503	-	503	7,183	-	7,183
	<u>69,012</u>	<u>1,158</u>	<u>70,170</u>	<u>64,468</u>	<u>472</u>	<u>64,940</u>
4 Investment income						
Bank interest	<u>16</u>	<u>-</u>	<u>16</u>	<u>144</u>	<u>-</u>	<u>144</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2022

			2022			2021		
5	Cost of charitable activities	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £	
	Salaries	36,203	-	36,203	33,859	-	33,859	
	HMRC Job Retention Scheme	-	-	-	(3,551)	-	(3,551)	
	Employers Pension contribution	977	-	977	1,285	-	1,285	
	Food costs	3,029	-	3,029	737	-	737	
	Medical Transport Service	1,279	-	1,279	640	-	640	
	Insurance	392	-	392	560	-	560	
	Rent	8,242	-	8,242	3,272	-	3,272	
	Administration	1,600	-	1,600	1,465	-	1,465	
	DBS checks	180	-	180	528	-	528	
	Comfort Fund Expenses	-	706	706	-	1,043	1,043	
	Training	48	-	48	59	-	59	
	Fundraising Costs	7,255	-	7,255	1,406	-	1,406	
	Coffee Club	-	-	-	-	-	-	
	Befriending	88	-	88	319	-	319	
	Carers	277	-	277	4,244	-	4,244	
	Day Club Others	580	-	580	1,172	-	1,172	
	Transport Day Club	902	-	902	189	-	189	
	Activities & equipment	268	-	268	-	-	-	
	Depreciation	587	-	587	338	-	338	
	Home Support Service	-	-	-	7,444	-	7,444	
	COVID costs	-	-	-	5,197	-	5,197	
	Other expenditure	1,347	-	1,347	-	-	-	
	10 year Celebration costs	1,153	-	1,153	-	-	-	
	Cleaners	-	-	-	1,208	-	1,208	
	New Homes Bonus	-	-	-	1,000	-	1,000	
		<u>64,407</u>	<u>706</u>	<u>65,113</u>	<u>61,370</u>	<u>1,043</u>	<u>62,413</u>	

6 Staff numbers and costs

Five (2021:3) part time staff were employed during the year. The key management personnel of the charity comprises the Development Coordinator. The total employee benefits of the key management personnel of the Trust were £12,802 (2021: £15,033). No employee of the charity received emoluments of more than £60,000 (2021: none).

Staff costs	2022 £	2021 £
Wages	36,203	33,859
Pension	977	1,285
	<u>37,180</u>	<u>35,144</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2022

7 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Charity. The Trustees did claim expenses incurred on behalf of the Charity.

8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

9 Tangible fixed assets	Fixtures, Fittings and Equipment	Total 2021
Cost	£	£
At 1 st April 2021	2,545	1,360
Additions during the period	380	1,185
At 31 st March 2022	<u>2,925</u>	<u>2,545</u>
Depreciation		
At 1st April 2021	1,448	1,110
Charge for the period	587	338
At 31 st March 2022	<u>2,035</u>	<u>1,448</u>
Net book value		
At 31 st March 2022	<u>890</u>	<u>1,097</u>
At 31 st March 2021	<u>1,097</u>	<u>250</u>
	Total 2022	Total 2021
10 Debtors	£	£
Prepayments	980	2,787
	<u>980</u>	<u>2,787</u>
	Total 2022	Total 2021
11 Cash at bank and in hand	£	£
Bank accounts	<u>67,965</u>	<u>48,962</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2022

	Total 2022	Total 2021
	£	£
12 Creditors		
Accruals	1,700	-
Social Security Costs	-	44
Other Creditors	10,126	-
Pension	134	-
	<u>11,960</u>	<u>44</u>

13 Analysis of net assets between funds	General fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Fund balances at 31 st March 2022				
Are represented by:				
Fixed Assets	890	-	-	890
Current assets	48,783	18,864	1,298	68,945
Less: Current liabilities	(11,960)	-	-	(11,960)
	<u>37,713</u>	<u>18,864</u>	<u>1,298</u>	<u>57,875</u>

The designated fund represents money's received for the furtherance of Day Care Services and Activities next year only recently awarded to the Charity.

14 Restricted funds	Opening Balance	Net Incoming Resources	Transfers	Closing Balance
	£	£	£	£
Comfort fund	846	452	-	1,298
	<u>846</u>	<u>452</u>	<u>-</u>	<u>1,298</u>

15 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

16 Control

The Charity is under the control of the Trustees.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2022

17 Company limited by guarantee

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

AUDLEM AND DISTRICT COMMUNITY ACTION

England & Wales - Charity number 1144074

Accounts

Audlem and District Community Action
A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

31st March 2021

Audlem and District Community Action

Annual Report & Accounts 2021

This 10th Annual Report of the Trustees includes the financial statements for the year ended 31st March 2021. The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on the 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has been withdrawn.

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Audlem and District Community Action

Trustees Report for the year ended 31st March 2021

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2021.

Reference and administrative information

Trustees (also Directors)	J Tilling F M Christie R Millns C Knibbs P Lloyd K Fedouloff G Clarke L Matthews S Hodgkins
Registered Charity Number	1144074
Company Registration Number	07547410
Registered Office	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA
Accountants	Bradshaws Limited Charter Court 2 Well House Barns Chester Road, Bretton Chester CH4 0DH
Business Address	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA
Bankers:	The Co-Operative Bank PO Box 250 Business Direct Skelmersdale England WN8 6WT

Audlem and District Community Action

Trustees Report for the year ended 31st March 2021 (cont'd)

Structure, Governance and Management

Governing Document

The governing document of the Charity which is a company limited by guarantee is the Memorandum and Articles of Association of the company which was incorporated 1st March 2011.

Statement of trustees' responsibilities

The trustees (who are also directors of Audlem and District Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Recruitment and Training of Trustees

The Charity's elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity's specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2021 (cont'd)

Organisational Management

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

Risk Management

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:

- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

Objectives and Activities

Charitable Objects

The charity's objects shall be:

- (a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;

(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)

Audlem and District Community Action Trustees Report for the year ended 31st March 2021 (cont'd)

Charitable Objects (Continued)

- (b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;
- (c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;
- (d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;
- (e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Aims and intended impact

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to older people and their carers so as to promote people's social inclusion and independence within their own homes and local community.

Statement of Public Benefit

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2021 (cont'd)

Reflections on March 2021

After an unprecedented year for everyone, the most important thing to recognise is the underlying strength of ADCA which has been built up over the last 10 years, the importance of our partnerships and the level of community support we have received during the pandemic. We really do have a very strong team of Trustees, Staff and Volunteers. We must also pay tribute to the resilience, determination and support we have received from our members and carers throughout this time. Celebrating your 90th birthday during lockdown, as some have, is no easy feat.

We also continued to receive even stronger support from our community partners including the five local Parish Councils, Audlem Public Hall, Overwater Wheelyboat Services, Cheshire East Council, Community and Voluntary Services Cheshire East, Audlem Medical Practice, Boots Chemists and Brambles Cook Shop. A big thank you to everyone! This includes the many new volunteers – 65 in all – who came forward in April/May 2020 to assist with our new Coronavirus Home Support Service and our Volunteer Transport including Medical Transport. In preparation for 2021/22 we welcomed to ADCA our new Treasurer, Peter, and also Jayne and Debra as new staff members to support our expanded services.

Achievements and Performance

Last year's Chairman's report said that ADCA would respond positively to the pandemic in supporting as many people as possible across our wide rural area with home support services and that we would reopen our clubs and activities as soon as we are able to do so. Well, we have done all of that and much more!

We have established partnerships with Wrenbury Together and Broomhall & Sound Methodists and three Parish Council to the west of Audlem. ADCA now covers a wider rural area of 40 square miles. Our newly established Home Support Service has provided food shopping, prescription collection and telephone and doorstep support to an additional 160 older people and carers, alongside the 150 existing members of ADCA. We have also provided lunch and coffee club attendance for 9 new members, including more people with dementia, who have come to ADCA for support during the pandemic. Our Medical Transport Service has also continued to take people to vital health appointments including vaccinations.

ADCA has responded magnificently to the unprecedented challenge of the pandemic. We have worked hard together to keep everyone safe at home alongside the careful reopening of our clubs.

Our strong response to the pandemic has been recognised by Cheshire East Council, which has continued to support us well, and also by the continued grant support we have received from key donors including Cheshire Community Foundation, the National Lottery and the Police and Crime Commissioner.

ADCA has maintained a good level of income during the year at £64,468 (2020: £62,479) due to success in obtaining emergency Covid-related grants alongside many generous donations, for which we are very grateful.

Our expenditure of £62,413 (2020: £55,866) means that a small surplus has made a contribution to our unrestricted and undesignated reserves figure at the end of the financial year which now totals £32,706. This is just below our revised reserves target of £36,000. This will assist us in the coming year to underpin the funding of our expanded services as we seek to maintain our new activities set up in response to increased needs across our area.

Audlem and District Community Action

Trustees Report for the year ended 31st March 2021 (cont'd)

Financial Review

Incoming resources

During the year the charity received income of £64,468 (2020: £62,479) plus a receipt from Awards for All for £10,000. A significant proportion of this income came from grants to help to support our work. The Medical Transport Service showed income of £744 (2020: £763) and also benefited from a generous grant from the Audlem Charity Shop to help run this valuable service.

The various other forms of income in the year were donations £7,474 (2020: £5,248) and Home Support Service £7,183 (2020: Nil).

Resources expended

The expenditure in the year totaled £62,413 (2020: £55,866) of which the majority, £33,859 (2020: £31,624) was spent on salaries. The charity had three employees during the year. The other main expenses in the year were Home Support Service & COVID costs which totalled £12,641. There was restricted expenditure in the year of £1,043 (2020: 1,119) which related to the Comfort Fund.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. These would serve as a contingency against future funding reductions and increases in the demand for the Charity's services.

The Charity's Management Committee agreed last year to increase its target reserves level to £36,000. The free reserves at the 31st March 2021 of £31,609 (2020: £38,465) were £4,391 below the agreed level (2020: £2,465 above). It is hoped that a full resumption of its activities post-Covid will enable the Charity to build its reserves closer to the target figure.

Investment Policy

The Investment policy adopted by the Trustees is to maintain a high standard of the assets of the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

Audlem and District Community Action Trustees Report for the year ended 31st March 2021 (cont'd)

FUTURE DIRECTION AND PLANS OF THE ORGANISATION

The challenge for ADCA is to maintain and develop our services across a wider area to help combat the loneliness and vulnerability of more isolated older people and their carers which has been much intensified by the pandemic. This will include a greater element of vital exercise to enhance physical and mental well-being and improve people's resilience. We also plan to grow our Home Befriending Service provide additional personal support, especially to those who cannot easily leave their homes.

We aim to do all this as grant funding is harder to obtain and so will develop a robust Income Generation Strategy to increase fundraising, donations and sponsorships as a percentage of our total income. As lockdown restrictions ease, ADCA also plans to slowly reopen our existing lunch and coffee clubs, and to open new ones at Sound, Hankelow and Aston with full attendance once social distancing rules permit. Oh and we will finally celebrate ADCA's 10th Anniversary during the summer with a knees-up in the playing field, perhaps including a brass band!

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants and Registered Auditors of Chester as the Independent Examiners.

Bankers

The bankers to the Trustees remain as The Co-operative Bank

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Declaration

I declare, in my capacity as charity trustee, that: -

- The trustees approved the report above on 25th June 2021
- have authorised me to sign it on their behalf

Roger Millns
Chairman

Independent Examiner's Report to the Trustees of Audlem and District Community Action

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

1. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
2. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
3. the accounts do not accord with those records; or
4. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
5. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew J Bradshaw, FCA,
For and behalf of Bradshaws Limited,
Chartered Accountants

25th June 2021

Charter Court
2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

Audlem and District Community Action

Statement of Financial Activities

(including income expenditure account)

for the year ended 31st March 2021

		2021			2020		
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income:							
Incoming resources:							
Charitable Activities	3	64,468	472	64,940	62,479	1,389	63,868
Investments	4	144	-	144	56	-	56
Awards for All		10,000	-	10,000	10,000	-	10,000
Total		<u>74,612</u>	<u>472</u>	<u>75,084</u>	<u>72,535</u>	<u>1,389</u>	<u>73,924</u>
Expenditure on:							
Charitable activities	5	61,370	1,043	62,413	54,747	1,119	55,866
Total		<u>61,370</u>	<u>1,043</u>	<u>62,413</u>	<u>54,747</u>	<u>1,119</u>	<u>55,866</u>
Net income / (expenditure)		<u>13,242</u>	<u>(571)</u>	<u>12,671</u>	<u>17,788</u>	<u>270</u>	<u>18,058</u>
Reconciliation of funds							
Total funds brought forward		38,714	1,417	40,131	20,926	1,147	22,073
Total funds carried forward		<u>51,956</u>	<u>846</u>	<u>52,802</u>	<u>38,714</u>	<u>1,417</u>	<u>40,131</u>

Audlem and District Community Action

Balance Sheet

As at 31st March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	9	1,097	249
Current assets			
Debtors	10	2,787	29
Cash at bank and in hand	11	48,962	41,927
		<u>51,749</u>	<u>41,956</u>
Creditors falling due within one year	12	44	2,074
		<u>44</u>	<u>2,074</u>
Net current assets		51,705	39,882
Net assets		<u>52,802</u>	<u>40,131</u>
The funds of the Charity			
Unrestricted income funds	13	51,956	38,714
Restricted funds	14	846	1,417
Total Charity funds		<u>52,802</u>	<u>40,131</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

Audlem and District Community Action

Balance sheet (cont'd) **for the year ended 31st March 2021**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an independent examination be conducted for the year ended 31st March 2020 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 25th June 2021 and signed on its behalf by

R Millns
Trustee

P Lloyd
Trustee

Company Registration Number: 07547410

Audlem and District Community Action

Notes to the Financial Statements

for the year ended 31st March 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and whether the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.2. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Grant fund – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects

Restricted Funds – these are funds held on behalf of and for the benefit of the members of the Charity.

1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2021

1.6 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
3 Income from Charitable activities						
Grants received	42,707	-	42,707	36,261	-	36,261
Day Care	2,120	-	2,120	12,383	-	12,383
Coffee Club	97	-	97	1,595	-	1,595
Befriending	520	-	520	1,480	-	1,480
Medical Transport Service	744	-	744	763	-	763
Comfort Fund	-	472	472	-	1,389	1,389
Donations	7,474	-	7,474	5,248	-	5,248
Cowpat Competition	-	-	-	3,239	-	3,239
20 Week draw	2,130	-	2,130	-	-	-
Other Fundraising	505	-	505	-	-	-
Other Income	989	-	989	1,510	-	1,510
Home Support Service	7,183	-	7,183	-	-	-
	<u>64,468</u>	<u>472</u>	<u>64,940</u>	<u>62,479</u>	<u>1,389</u>	<u>63,868</u>
4 Investment income						
Bank interest	<u>144</u>	<u>-</u>	<u>144</u>	<u>56</u>	<u>-</u>	<u>56</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2021

		2021			2020		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
5	Cost of charitable activities	£	£	£	£	£	£
	Salaries	33,859	-	33,859	31,624	-	31,624
	HMRC Job Retention Scheme	(3,551)	-	(3,551)	-	-	-
	Pension	1,285	-	1,285	1,238	-	1,238
	Food costs	737	-	737	2,923	-	2,923
	Medical Transport Service	640	-	640	660	-	660
	Insurance	560	-	560	520	-	520
	Rent	3,272	-	3,272	5,320	-	5,320
	Administration	1,465	-	1,465	1,824	-	1,824
	DBS checks	528	-	528	456	-	456
	Comfort Fund Expenses	-	1,043	1,043	-	1,119	1,119
	Training	59	-	59	-	-	-
	Competition Prizes	1,406	-	1,406	2,148	-	2,148
	Coffee Club	-	-	-	347	-	347
	Befriending	319	-	319	646	-	646
	Carers	4,244	-	4,244	1,940	-	1,940
	Day Club Others	1,172	-	1,172	1,662	-	1,662
	Transport Day Club	189	-	189	699	-	699
	Activities & equipment	-	-	-	168	-	168
	Depreciation	338	-	338	406	-	406
	Home Support Service	7,444	-	7,444	-	-	-
	COVID costs	5,197	-	5,197	-	-	-
	Other expenditure	-	-	-	925	-	925
	Day Club Admin	-	-	-	841	-	841
	Cleaners	1,208	-	1,208	400	-	400
	New Homes Bonus	1,000	-	1,000	-	-	-
		<u>61,370</u>	<u>1,043</u>	<u>62,413</u>	<u>54,747</u>	<u>1,119</u>	<u>55,866</u>

6 Staff numbers and costs

Three (2020: 3) part time staff were employed during the year. The key management personnel of the charity comprises the Development Coordinator. The total employee benefits of the key management personnel of the Trust were £15,033 (2020: £13,529). No employee of the charity received emoluments of more than £60,000 (2020: none).

Staff costs	2021 £	2020 £
Wages	33,859	31,624
Pension	1,285	1,238
	<u>35,144</u>	<u>32,862</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2021

7 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Charity. The Trustees did claim expenses incurred on behalf of the Charity.

8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

9 Tangible fixed assets

	Fixtures, Fittings and Equipment	Total 2020
Cost	£	£
At 1st April 2020	1,360	1,360
Additions during the period	1,185	1,185
At 31 st March 2021	<u>2,545</u>	<u>2,545</u>
Depreciation		
At 1st April 2020	1,110	1,110
Charge for the period	338	338
At 31 st March 2021	<u>1,448</u>	<u>1,448</u>
Net book value		
At 31 st March 2021	<u>1,097</u>	<u>1,097</u>
At 31 st March 2020	<u>250</u>	<u>250</u>
	Total 2021	Total 2020

10 Debtors

	£	£
Prepayments	2,787	29
	<u>2,787</u>	<u>29</u>

11 Cash at bank and in hand

	Total 2021 £	Total 2020 £
Bank accounts	<u>48,962</u>	<u>41,927</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2021

	Total 2021	Total 2020
	£	£
12 Creditors		
Accruals	-	1,995
Social Security Costs	44	79
	<u>44</u>	<u>2,074</u>

13 Analysis of net assets between funds	General fund £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 st March 2021				
Are represented by:				
Fixed Assets	1,097	-	-	1,097
Current assets	31,653	19,250	846	51,749
Less: Current liabilities	(44)	-	-	(44)
	<u>32,706</u>	<u>19,250</u>	<u>846</u>	<u>52,802</u>

The designated fund represents money's received for the furtherance of Day Care Services and Activities following the lifting of Covid 19 restriction.

14 Restricted funds	Opening Balance £	Net Incoming Resources £	Transfers £	Closing Balance £
Comfort fund	1,417	(571)	-	846
	<u>1,417</u>	<u>(571)</u>	<u>-</u>	<u>846</u>

15 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

16 Control

The Charity is under the control of the Trustees.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2021

17 Company limited by guarantee

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.